

Fiscal Year 2019 Tax Expenditure Budget: Appendix C Summary Table

The following table shows tax expenditure estimates for the three major taxes from Fiscal Year 2015 to Fiscal Year 2019. In general, the revenue estimate for a tax expenditure tends to follow the anticipated growth of tax collections. However, year-to-year changes in estimates may vary for four other principal reasons: new data sources; refinements to the estimate methodology; changes to federal tax expenditure estimates which are used as the basis for many of the state tax expenditure estimates; and changes in tax laws.

Where possible, we have recalculated past estimates based on revised data, improved methodologies, and changes in statute.

Personal Income Tax (In Millions)

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
EXCLUSIONS FROM GROSS INCOME						
Exclusions from Gross Income	1.000	4,307.4	4,300.8	4,292.2	4,383.4	4,640.8
Exemption of Premiums on Accident and Accidental Death Insurance ¹	1.001	26.2	26.6	27.6	28.9	30.0
Exemption of Premiums on Group-Term Life Insurance ¹	1.002	20.4	25.9	26.4	26.9	27.3
Exemption of Interest on Life Insurance Policy and Annuity Cash Value	1.003	212.7	216.6	220.0	226.0	229.8
Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care ¹	1.004	929.7	982.6	1,037.3	1,088.4	1,128.6
Exemption of Annuity or Pension Payments to Fire and Police Personnel	1.005	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Distributions from Certain Contributory Pension and Annuity Plans ²	1.006	336.2	341.4	350.3	361.5	369.7
Exemption of Railroad Retirement Benefits	1.007	4.2	4.3	4.4	4.7	4.9
Exemption of Public Assistance Benefits	1.008	185.3	187.0	192.6	199.3	205.3
Exemption of Social Security Benefits	1.009	926.5	956.8	994.5	1,038.9	1,079.9
Exemption of Workers' Compensation Benefits	1.010	6.5	6.5	6.8	7.0	7.2
Exemption for Dependent Care Expenses ¹	1.011	13.0	11.5	11.7	11.9	11.8
Exemption of Certain Foster Care Payments	1.012	3.4	3.4	3.3	3.3	4.1
Exemption of Payments Made to Coal Miners	1.013	Negligible	Negligible	Negligible	Negligible	Negligible
Exemption of Rental Value of Parsonages ¹	1.014	2.8	2.8	2.8	2.8	2.8
Exemption of Scholarships and Fellowships	1.015	20.5	26.1	27.2	28.9	30.0
Exemption of Certain Prizes and Awards	1.016	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Cost-Sharing Payments	1.017	Negligible	Negligible	Negligible	Negligible	Negligible
Exemption of Meals and Lodging Provided at Work ¹	1.018	13.4	18.9	19.5	20.0	20.4
Treatment of Business-Related	1.019	12.3	13.5	14.0	14.7	15.3

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Entertainment Expenses ¹						
Exemption of Income from the Sale, Lease, or Transfer of Certain Patents	1.020	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Capital Gains on Home Sales	1.021	299.7	349.2	372.0	389.9	408.9
Nontaxation of Capital Gains at Death	1.022	1,100.8	927.8	776.4	718.8	841.9
Exemption of Interest from Massachusetts Obligations	1.023	44.1	45.6	46.9	49.2	51.4
Exemption of Benefits and Allowances to Armed Forces Personnel ¹	1.024	27.5	25.8	26.1	28.5	29.7
Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits	1.025	37.4	43.1	42.5	40.8	45.3
Exemption of Military Disability Pensions	1.026	0.8	0.7	0.7	0.7	0.7
Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel	1.027	9.4	9.5	9.8	9.8	10.1
Exemption for Taxpayers Killed in Military Action or by Terrorist Activity	1.028	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Retirement Pay of the Uniformed Services	1.029	24.7	25.2	25.8	26.6	27.3
Parking, T-Pass and Vanpool Fringe Benefits	1.030	33.7	34.1	35.2	35.9	36.9
Health Savings Accounts	1.031	Included in 1.422	Included in 1.422	Included in 1.422	Included in 1.422	Included in 1.422
Employer-Provided Adoption Assistance	1.032	Not Active	Not Active	Not Active	Not Active	Not Active
Employer-Provided Educational Assistance	1.033	11.6	11.5	11.7	12.4	12.3
Department of Defense Homeowners Assistance Plan	1.035	N.A.	N.A.	N.A.	N.A.	N.A.
Survivor Annuities of Fallen Public Safety Officers	1.036	N.A.	N.A.	N.A.	N.A.	N.A.
Survivor Annuities of Fallen Astronauts	1.037	N.A.	N.A.	N.A.	N.A.	N.A.
Discharge of Indebtedness for Health Care Professionals	1.039	Negligible	Negligible	Negligible	Negligible	Negligible
Archer Medical Savings Accounts	1.040	Included in 1.420	Included in 1.420	Included in 1.420	Included in 1.420	Included in 1.420
Earnings of Pre-paid and Tuition Savings ("529" plans)	1.041	4.6	4.6	6.4	7.7	8.8
DEFERRALS OF GROSS INCOME						
Deferrals of Gross Income	1.100	1,177.3	1,423.1	1,626.5	1,853.6	2,095.6
Net Exemption of Employer Contributions and Earnings of Private Pension Plans ²	1.101	856.6	1,144.4	1,341.4	1,538.3	1,747.8
Treatment of Incentive Stock Options	1.102	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Earnings on Stock Bonus Plans or Profit Sharing Trusts	1.103	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Earnings on IRA and Keogh Plans ²	1.104	210.3	185.6	207.2	243.2	263.4
Non-taxation of Capital Gains at the Time of Gift	1.106	110.4	93.1	77.9	72.1	84.5
DEDUCTIONS FROM GROSS INCOME						
Deductions from Gross Income	1.200	0.7	0.7	0.7	0.7	0.7
Capital Gains Deduction	1.201	N.A.	N.A.	N.A.	N.A.	N.A.
Deduction of Capital Losses Against	1.202	N.A.	N.A.	N.A.	N.A.	N.A.

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Interest and Dividend Income						
Excess Natural Resource Depletion Allowance	1.203	0.7	0.7	0.7	0.7	0.6
Abandoned Building Renovation Deduction	1.204	0.1	0.1	0.1	0.1	0.1
ACCELERATED DEDUCTIONS FROM GROSS INCOME						
Accelerated Deductions from Gross Income	1.300	116.6	241.2	239.2	238.1	234.4
Modified Accelerated Depreciation on Rental Housing	1.301	24.4	23.0	21.7	21.2	20.5
Modified Accelerated Depreciation on Buildings (other than Rental Housing)	1.303	7.4	7.4	7.3	7.3	7.3
Modified Accelerated Cost Recovery System (MACRS) for Equipment	1.304	69.4	68.5	67.8	67.1	65.6
Deduction for Excess First-Year Depreciation	1.305	13.2	140.2	140.3	140.4	138.9
Election to Deduct and Amortize Business Start-up Costs	1.306	0.2	0.2	0.2	0.3	0.3
Expensing Exploration and Development Costs	1.308	Negligible	Negligible	Negligible	Negligible	Negligible
Expensing Research and Experimental Expenditures in One Year	1.309	1.5	1.4	1.4	1.4	1.4
Five-Year Amortization of Pollution Control Facilities	1.310	N.A.	N.A.	N.A.	N.A.	N.A.
Seven-Year Amortization for Reforestation	1.311	N.A.	N.A.	N.A.	N.A.	N.A.
Expensing Certain Capital Outlays of Farmers	1.312	0.5	0.5	0.4	0.4	0.4
DEDUCTIONS FROM ADJUSTED GROSS INCOME						
Deductions from Adjusted Gross Income	1.400	873.0	873.6	900.7	934.4	964.6
Deduction for Employee Social Security and Railroad Retirement Payments	1.401	300.7	303.5	309.7	317.5	323.9
Deduction for Employee Contributions to Public Pension Plans ²	1.402	Included in 1.401	Included in 1.401	Included in 1.401	Included in 1.401	Included in 1.401
Additional Exemption for the Elderly	1.403	22.9	23.5	24.5	25.1	25.7
Additional Exemption for the Blind	1.404	0.8	0.8	0.8	0.8	0.8
Dependents Exemption Where the Child Earns Income	1.405	N.A.	N.A.	N.A.	N.A.	N.A.
Deduction for Dependents Under 12	1.406	130.6	129.4	130.4	130.6	130.2
Personal Exemption for Students Age 19 or Over	1.407	8.8	8.7	8.6	8.5	8.4
Deduction for Adoption Fees	1.408	0.4	0.4	0.4	0.4	0.4
Deduction for Business-Related Child Care Expenses	1.409	17.7	17.6	18.6	19.7	20.9
Exemption of Medical Expenses	1.410	127.0	121.2	125.6	129.1	133.1
Rent Deduction	1.411	127.3	130.7	133.5	137.0	139.9
Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators	1.412	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Interest on Savings in Massachusetts Banks	1.413	3.0	2.9	3.2	3.5	3.8
Tuition Deduction (Over 25% of Income)	1.414	42.1	39.6	43.0	40.6	43.9
Charitable Contributions Tax Deduction	1.415	Not Active	Not Active	Not Active	Not Active	Not Active
Deduction for Costs Involved in Unlawful	1.418	N.A.	N.A.	N.A.	N.A.	N.A.

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Discrimination Suits						
Business Expenses of National Guard and Reserve Members	1.419	Negligible	Negligible	Negligible	Negligible	Negligible
Archer Medical Savings Accounts	1.420	Negligible	Negligible	Negligible	Negligible	Negligible
Deduction for Clean-Fuel Vehicles and Certain Refueling Property	1.421	Negligible	Negligible	Negligible	Negligible	Negligible
Health Savings Accounts	1.422	5.4	6.2	7.1	8.2	9.6
Commuter Deduction	1.423	9.1	9.5	9.5	9.5	9.5
Self-Employed Health Insurance Deduction	1.424	42.5	42.3	43.0	45.3	47.5
Student Loan Interest Deduction (allowed Federally or by Massachusetts)	1.425	34.5	36.4	42.0	48.9	56.9
Expenses of Human Organ Transplant	1.426	0.1	0.1	0.1	0.1	0.1
Prepaid Tuition or College Savings Plan Deduction	1.427	N.A.	N.A.	N.A.	8.6	9.2
Gambling Loss Deduction	1.428	N.A.	1.0	1.0	1.0	1.0
PREFERENTIAL RATE OF TAXATION						
Preferential Rate of Taxation	1.500	0.7	1.5	1.7	1.7	1.9
Small Business Stock, Capital Gains Tax Rate	1.501	0.7	1.5	1.7	1.7	1.9
CREDITS AGAINST TAX						
Credits Against Tax	1.600	245.3	249.1	336.2	342.3	345.9
Renewable Energy Source Credit	1.601	3.0	4.7	7.3	6.9	7.3
Credit for Removal of Lead Paint	1.602	3.0	2.8	2.8	2.8	2.8
Economic Development Incentive Program Credit	1.603	3.9	4.3	4.3	4.3	4.3
Credit for Employing Former Full-Employment Program Participants	1.604	Not Active	Not Active	Not Active	Not Active	Not Active
Earned Income Credit	1.605	134.6	133.3	209.5	211.7	214.1
Septic System Repair Credit	1.606	9.4	9.1	8.8	8.5	8.2
Low Income Housing Credit	1.607	3.4	5.1	8.8	7.7	5.2
Brownfields Credit	1.608	3.1	3.3	3.5	3.6	3.7
Refundable State Tax Credit Against Property Taxes for Seniors ("Circuit Breaker")	1.609	69.9	71.1	74.2	77.1	80.2
Historic Buildings Rehabilitation Credit	1.610	5.5	5.5	6.1	6.7	7.4
Film (or Motion Picture) Credit	1.611	1.7	1.2	2.0	2.0	2.0
Medical Device User Fee Credit	1.613	Negligible	Negligible	Negligible	Negligible	Negligible
Dairy Farmers Credit	1.614	3.4	3.4	3.4	3.4	3.4
Conservation Land Credit	1.615	2.0	2.0	2.0	2.0	2.0
Employer Wellness Program Tax Credit	1.616	0.1	0.2	0.2	0.2	0.0
Community Investment Tax Credit	1.617	2.3	3.0	3.0	3.0	3.0
Farming and Fisheries Income Tax Credit	1.618	0.1	0.1	0.4	0.9	0.9
Certified Housing Development Tax Credit	1.619	Included in 1.603	Included in 1.603	Included in 1.603	1.0	1.0
Veteran's Hire Tax Credit	1.620	N/A	N/A	N/A	0.5	0.5

Fiscal Year 2019 Tax Expenditure Budget: Appendix C Summary Table

Corporate Tax (In Millions)

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
EXCLUSIONS FROM GROSS INCOME						
Exclusions from Gross Income	2.000	95.7	114.4	116.3	112.5	110.6
Small Business Corporations	2.001	95.7	114.4	116.3	112.5	110.6
Exemption of Income from the Sale, Lease or Transfer of Certain Patents	2.002	negligible	negligible	negligible	negligible	negligible
DEFERRALS OF GROSS INCOME						
Deferrals of Gross Income	2.100	0.8	0.8	0.8	0.8	0.8
Deferral of Tax on Certain Shipping Companies	2.101	0.8	0.8	0.8	0.8	0.8
DEDUCTIONS FROM GROSS INCOME						
Deductions from Gross Income	2.200	159.2	167.7	177.0	187.4	200.5
Charitable Contributions and Gifts Deduction	2.201	23.0	23.5	24.0	24.6	25.2
Net Operating Loss (NOL) Carry-Forward	2.203	134.4	142.9	151.9	161.5	174.1
Excess Natural Resource Depletion Allowance	2.204	1.8	1.3	1.2	1.3	1.2
Deduction for Certain Dividends of Cooperatives	2.205	N.A.	N.A.	N.A.	N.A.	N.A.
Economic Opportunity Areas; Tax Deduction for Renovation of Abandoned Buildings	2.206	Negligible	Negligible	Negligible	Negligible	Negligible
ACCELERATED DEDUCTIONS FROM GROSS INCOME						
Accelerated Deductions from Gross Income	2.300	375.6	520.3	509.7	457.9	418.8
Modified Accelerated Cost Recovery System on Rental Housing	2.301	4.6	3.9	3.7	3.7	3.7
Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	2.303	0.4	0.4	0.4	0.4	0.4
Election to Deduct and Amortize Business Start-up Costs	2.304	0.4	0.4	0.4	0.4	0.4
Modified Accelerated Cost Recovery System for Equipment	2.305	220.8	226.9	233.3	239.8	246.8
Deduction for Excess First-Year Depreciation	2.306	34.8	221.0	219.1	160.1	116.6
Modified Accelerated Depreciation on Buildings (other than Rental Housing)	2.307	1.6	1.6	1.6	1.6	1.6
Expensing Research and Development Expenditures in One Year	2.308	110.8	63.4	47.4	47.4	47.5
Expensing Exploration and Development Costs	2.309	0.1	0.1	0.1	0.1	0.1
Five-Year Amortization of Pollution Control Facilities	2.311	1.8	2.2	3.3	4.0	1.4
Expensing of Alternative Energy Units	2.312	Not Active	Not Active	Not Active	Not Active	Not Active
Seven-Year Amortization for Reforestation	2.313	0.3	0.3	0.3	0.3	0.3
ADJUSTMENTS TO APPORTIONMENT FORMULA						
Adjustments to Apportionment Formula	2.400	336.3	345.1	350.1	354.8	359.9
Unequal Weighting of Sales, Payroll, and	2.401	336.3	345.1	350.1	354.8	359.9

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Property in the Apportionment Formula						
EXCLUSIONS FROM PROPERTY COMPONENT						
Exclusions from Property Component	2.500	298.8	300.5	319.8	340.2	362.4
Nontaxation of Certain Energy Property	2.501	Not Active	Not Active	Not Active	Not Active	Not Active
Exemption for Property Subject to Local Taxation	2.502	298.8	300.5	319.8	340.2	362.4
CREDITS AGAINST TAX						
Credits Against Tax	2.600	554.5	584.1	610.0	670.3	700.1
Investment Tax Credit	2.602	68.1	70.5	73.1	75.7	78.5
Vanpool Credit	2.603	Negligible	Negligible	Negligible	Negligible	Negligible
Research Credit	2.604	221.6	240.9	253.2	266.3	280.3
Economic Development Incentive Program Credit	2.605	18.8	23.5	23.8	23.0	24.3
Credit for Employing Former Full-Employment Program Participants	2.606	Not Active	Not Active	Not Active	Not Active	Not Active
Harbor Maintenance Tax Credit	2.607	1.0	1.1	1.2	1.3	1.4
Brownfields Credit	2.608	41.5	44.4	47.5	50.8	54.3
Low Income Housing Credit	2.609	76.2	74.8	84.8	95.5	98.0
Historic Buildings Rehabilitation Credit	2.610	35.8	39.3	42.1	45.0	48.2
Film (or Motion Picture) Credit	2.614	75.8	69.9	63.0	78.0	78.0
Medical Device User Fee Credit	2.615	0.5	0.5	1.2	1.7	2.5
Life Sciences Tax Incentive Program	2.617	12.9	15.9	16.9	20.3	24.4
Dairy Farmers Credit	2.618	0.0	0.0	0.0	0.0	0.0
Conservation Land Credit	2.619	0.0	0.0	0.0	0.0	0.0
Employer Wellness Program Tax Credit	2.620	0.1	0.2	0.2	0.2	0.0
Community Investment Tax Credit	2.621	2.3	3.0	3.0	3.0	3.0
Certified Housing Development Tax Credit	2.622	Included in 2.605	Included in 2.605	Included in 2.605	9.0	6.8
Veteran's Hire Tax Credit	2.623	0.0	0.0	0.0	0.5	0.5
ENTITY EXEMPT FROM TAXATION						
Entity Exempt from Taxation	2.700	5.5	6.1	6.2	5.7	5.7
Exemption of Credit Union Income	2.701	5.5	6.1	6.2	5.7	5.7
Tax-Exempt Organizations	2.702	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Regulated Investment Companies	2.703	N.A.	N.A.	N.A.	N.A.	N.A.

Fiscal Year 2019 Tax Expenditure Budget: Appendix C Summary Table

Sales Tax (In Millions)						
Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
EXEMPT ENTITIES						
Exempt Entities	3.000	448.4	477.6	501.3	527.0	553.5
Exemption for Sales to the Federal Government	3.001	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales to the Commonwealth	3.002	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales to Tax-Exempt Organizations	3.003	447.7	476.0	498.9	524.6	551.1
Exemption for Sales of Tangible Personal Property to Motion Picture Production Companies	3.004	0.3	0.3	0.3	0.3	0.3
Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Sciences Company	3.005	0.4	1.3	2.1	2.1	2.1
EXEMPT PRODUCTS/SERVICES						
Exempt Products/Services	3.100	1,499.0	1,516.1	1,598.4	1,663.7	1,727.8
Exemption for Food	3.101	670.0	673.2	702.4	725.9	753.8
Exemption for Certain Food and Beverages Sold in Restaurants	3.102	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Clothing	3.103	264.1	263.7	284.6	294.1	305.4
Exemption for Medical and Dental Supplies and Devices	3.104	461.3	477.9	508.8	538.6	560.2
Exemption for Water	3.105	52.1	49.3	49.9	51.6	54.2
Exemption for Newspapers and Magazines	3.106	35.6	35.3	35.0	34.6	34.3
Exemption for the American Flag	3.107	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Precious Metals	3.108	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Cement Mixers	3.109	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Aircraft & Aircraft Parts	3.112	15.9	16.8	17.8	18.9	20.0
Exemption for Breast Pumps	3.113	included in 3.104	included in 3.104	included in 3.104	included in 3.104	included in 3.104
EXEMPT, TAXED UNDER ANOTHER EXCISE						
Exempt, Taxed Under Another Excise	3.200	702.9	576.0	592.0	609.6	632.2
Exemption for Alcoholic Beverages	3.201	113.1	114.5	116.9	119.8	123.4
Exemption for Motor Fuels	3.202	589.8	461.5	475.2	489.8	508.7
EXEMPT COMPONENT OF A PRODUCT OR CONSUMED IN PRODUCTION						
Exempt Component of a Product or Consumed in Production	3.300	862.6	860.1	870.2	886.1	903.0
Exemption for Items Used in Making Clothing	3.301	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Materials, Tools, Fuels and Machinery Used in Manufacturing	3.302	621.2	624.3	627.4	630.5	633.7
Exemption for Materials, Tools, Fuels and Machinery Used in Research and Development	3.303	78.7	83.1	86.7	91.0	95.8
Exemption for Materials, Tools, Fuels, and	3.304	78.1	67.7	69.0	74.8	77.7

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Machinery Used in Furnishing Power						
Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing	3.306	57.3	57.9	59.1	60.8	62.7
Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production	3.308	16.3	15.7	16.1	16.7	20.3
Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing	3.309	11.0	11.4	11.8	12.3	12.8
Exemption for Materials, Tools, Fuels and Machinery Used in Commercial Radio and TV Broadcasting	3.310	N.A.	N.A.	N.A.	N.A.	N.A.

EXEMPTIONS FOR SPECIFIED USES OF PRODUCTS/SERVICES

Exemptions for Specified Uses of Products/Services	3.400	1,025.2	982.3	994.3	1,062.9	1,109.6
Exemption for Electricity	3.401	317.2	308.6	317.0	331.2	336.1
Exemption for Fuel Used for Heating Purposes	3.402	76.2	58.7	60.0	74.4	77.0
Exemption for Piped and Bottled Gas	3.403	183.2	166.7	150.6	166.8	183.3
Exemption for Steam	3.404	14.4	14.4	14.4	14.4	14.4
Exemption for Certain Energy Conservation Equipment	3.405	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Funeral Items	3.406	12.6	12.7	12.9	13.2	13.5
Exemption for a Motor Vehicle for a Paraplegic	3.407	1.3	1.3	1.3	1.3	1.3
Exemption for Textbooks	3.408	49.3	51.3	51.6	52.9	54.5
Exemption for Books Used for Religious Worship	3.409	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Containers	3.410	186.2	191.0	196.0	201.0	205.9
Exemption for Certain Sales by Typographers, Compositors, Color Separators	3.411	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Construction Contracts	3.412	133.3	140.9	152.2	162.5	172.2
Exemption for Commuter Boats	3.417	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce	3.418	0.7	0.7	0.7	0.7	0.8
Exemption for Fuel Used in Operating Aircraft and Railroads	3.419	51.0	36.0	37.6	44.5	50.7
Exemption for Sales of Certain New or Used Buses	3.420	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Films	3.421	N.A.	N.A.	N.A.	N.A.	N.A.

MISCELLANEOUS EXEMPTIONS

Miscellaneous Exemptions	3.600	148.2	145.2	148.8	154.5	159.8
Exemption for Casual or Isolated Sales	3.601	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Vending Machine Sales	3.602	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Meals	3.603	11.9	12.0	12.1	13.5	14.0
Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy Excise	3.604	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise	3.605	1.5	1.5	1.6	1.7	1.8
Exemption for Trade-in Allowances for Motor Vehicles and Trailers	3.606	120.3	116.2	118.9	122.2	126.0

Tax Expenditure	Item Number	FY2015	FY2016	FY2017	FY2018	FY2019
Exemption for Publications of Tax-Exempt Organizations	3.607	14.6	15.5	16.3	17.1	18.0
Exemption for Gifts of Scientific Equipment	3.608	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Vessels or Barges of 50 Tons or Over	3.609	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Rental Charges for Refuse Containers	3.610	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Honor Trays	3.611	N.A.	N.A.	N.A.	N.A.	N.A.